

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2023 - IND-AS COMPLIANT

(Figures in Lakhs except value in per share)

Particulars	Three Months Ended for			Nine Months Ended		Year Ended
	01.10.2023 to 31.12.2023	01.07.2023 to 30.09.2023	01.10.2022 to 31.12.2022	01.04.2023 to 31.12.2023	01.04.2022 to 31.12.2022	01.04.2022 to 31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	141.122	535.600	0.299	676.722	1.009	67.820
Total Revenue from Operations	141.122	535.600	0.299	676.722	1.009	67.820
II Other Income	0.044	1.245	40.509	3.099	40.569	1.990
III TOTAL INCOME(I+II)	141.166	536.845	40.808	679.821	41.578	69.810
IV Expenses						
(a) Purchase stock in trade	140.207	525.962	-	666.169	-	-
(b) Change in Inventory	0.154	0.002	0.759	(0.034)	(0.211)	(0.130)
(c) Employee Benefit Expenses	4.950	4.950	5.068	14.850	14.648	19.240
(d) Finance costs	0.165	-	0.140	0.165	0.190	0.160
(e) Depreciation and amortisation expenses	0.252	0.253	0.377	0.766	1.117	1.490
(f) Other Expenses	2.136	3.692	2.017	8.838	3.317	13.720
TOTAL EXPENSES	147.864	534.859	8.361	690.754	19.061	34.480
V Profit/(loss) before exceptional items and tax (III-IV)	(6.698)	1.985	32.447	(10.933)	22.517	35.340
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	(6.698)	1.985	32.447	(10.933)	22.517	35.340
VIII Tax Expense						
(a) Current Tax	-	-	5.770	-	5.770	10.920
(b) Deferred Tax	(0.017)	(0.015)	(0.150)	(0.051)	(0.100)	(0.060)
Total tax expense	(0.017)	(0.015)	5.620	(0.051)	5.670	10.850
IX Profit for the period (VII-VIII)	(6.681)	2.000	26.827	(10.882)	16.847	24.490
X Other Comprehensive income	-	-	-	-	-	-
XI Total comprehensive income for the year (IX+X)	(6.681)	2.000	26.827	(10.882)	16.847	24.490
XII Pad up equity share capital (face value of Rs. 10)	24.500	24.500	24.500	24.500	24.500	24.500
XIII Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	68.760	68.760	40.600	68.760	40.600	40.600
XIV Earning per share (not annualised)						
Basic (Rs.)	(2.727)	0.820	10.950	(4.442)	6.876	9.996
Diluted (Rs.)	(2.727)	0.820	10.950	(4.442)	6.876	9.996

Notes:

- The above unaudited financial results for the quarter ended on 31st December, 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 07th February, 2024.
- The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- In respect of dividend declared as referred above the company has transferred a sum of Rs. 31,698 towards unpaid dividend in a separate bank account as per provision of section 124 of the companies act ,2013 and rules thereunder.
- Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- These Results are also updated on the company's website URL: <https://goalpostttd.in/>

For and on behalf of board of directors of  
Goalpost Industries Limited  
(Formerly known as Gulmohar Investments and Holdings Limited)

Pawan Kumar Mittal  
Director  
DIN: 00749265

PAWAN  
KUMAR  
MITTAL

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by PAWAN  
KUMAR MITTAL  
Date: 2024.02.07  
17:33:45 +05'30'

Date: 07.02.2024  
Place: New Delhi



**V. N. PUROHIT & CO.**

CHARTERED ACCOUNTANTS

(ESTD. 1961)

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27, Barakhamba Road,

New Delhi-110 001

Phone : 011-43596011

E-mail : vnpdelhi@vnpaudit.com

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**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED  
FINANCIAL RESULTS**

To,  
The Board of Directors,  
GOALPOST INDUSTRIES LIMITED  
(Formerly known as Gulmohar Investments and Holdings Limited)  
CIN: L74110DL1982PLC013956  
324A, IIIRD FLOOR, AGGARWAL PLAZA SECTOR-14,  
ROHINI NEW DELHI- 110085

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of Goalpost Industries Limited (Formerly known as Gulmohar Investments and Holdings Limited) the "Company") for the quarter ended on 31<sup>st</sup> December, 2023 and year to date from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> December, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/CMD1/44/2021 dated March 29, 2019 (the 'Circular').

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information" performed by the Independent Auditor of the entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR V.N. PUROHIT & CO.  
Chartered Accountants  
Firm Regn. 304040E

*O.P. Pareek*

O.P. Pareek  
Partner  
Membership No. 014238  
UDIN: 24014238BKAUAD7211

Place: New Delhi  
Date: 07<sup>th</sup> day of February, 2024

